

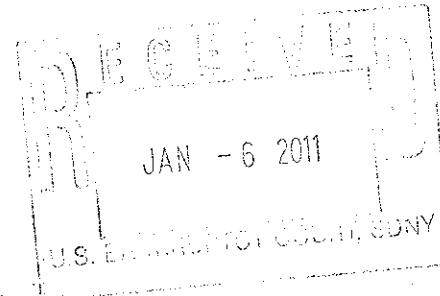
**Evan Harrell, Partner**  
1973 Master's Vacation Fund, Limited Partnership  
3287 NW 56<sup>th</sup> Street  
Boca Raton, FL 33496

**January 2, 2011**

**Re: Bankruptcy Case No, 08-1789 (BRL)**

**To whom it may concern:**

I have been a partnership account holder with Bernard L. Madoff Investment securities since the early 1990's and therefore I disagree with the determination by Irving H. Picard on December 10, 2010 that I am not an account holder. I desire a hearing before Judge Burton R. Lifland and have enclosed a letter from David Friehling, CPA and Schedule K-1 Tax forms (1065) from 2005-2007 in support of my case. My contention is that in the eyes of the Master's Vacation Fund administrator and the Internal Revenue Service, I was considered an account holder and I paid taxes pursuant to this.



**Sincerely,**

A handwritten signature in black ink, appearing to read "Evan R. Harrell".

**Evan R. Harrell**

**561-995-0449**